



State of Maine Board of Corrections

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Budget
Education
Forensic
Inventory of Needs
Information Technology
Medical
Mental Health/Substance
Abuse
Pharmacy
Pretrial/Diversion/Alternative
Transportation
Victim Services

October 8, 2009

To: All Maine County Commissioners
c/o Chairpersons

Subject: Monthly Reporting of Your Spending ("Reporting of Actuals")

At the October 1st BOC meeting, the Budget Focus Group stressed the importance of receiving your actual FY10 expenditures on a monthly basis in a timely and consistent fashion. This information is essential to understanding your FY10 corrections spending versus your budget, to protecting your future funding, and to answering questions from the Legislature.

We hope the following will be helpful to you in your **"Reporting of Actuals"**:

1. The BOC would like this information provided by the 21st of the following month. For example, August 2009 actuals would be due to the BOC by September 21, 2009.
2. The information is to be presented in the COA (Chart of Accounts) format; the Budget Focus Group has previously solicited input from each county in the creation of the COA, so your financial folks should be familiar with this format already.
3. The COA is a living document and can be amended if necessary through a request to the Budget Focus Group to meet the needs of each county.
4. This information **does not** need to be audited. This would be the same unaudited information ("budget to actual variance analysis") that is reported monthly to your County Commissioners. If a subsequent audit were to uncover adjustments or errors with the prior submission, the BOC would need to be made aware of those adjustments (especially if they are material in nature).

If for any reason you are unable to comply with this request, please contact the Budget Focus Group Co-Chairs listed below.

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Any questions or concerns can be directed to Budget Focus Group Co-Chairs, Bob Devlin (622-0971) or Scott Ferguson (287-4387), or to Service Center Resource Administrator Mitch Boynton (287-4388).

Sincerely,



Neale A. Duffett
Chairman

cc: All Maine Sheriffs